Upper Captiva Fire & Rescue District
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Serving the Community with Pride
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Minutes of REGULAR MEETING

Friday, July 17, 2026
10:00 a.m.
Location: Fire Station

MEETING MINUTES:

July 17, 2026

COMMISSIONERS & STAFF PRESENT: Duncan Rosen, MJ Yafchak, Bill Fry, Van Hammond, Chief Jesse Cottrell, Assistant Chief Tom Tracy, Jeff Rawlings
Via Zoom: Steve Holt

ISLANDERS/GUESTS PRESENT:
Ed Dott
Via Zoom:
Teresa Da Costa (Auditor)
John Flyte
Sara Hammond
Kristi Riggle

Meeting Minutes:

Meeting Called to order at 10:00

Review of Unapproved Minutes

May 15 Regular Board Meeting Minutes (approved 5-0)
June 19 Regular Board Meeting Minutes (Approved 5-0)

New Business

A. FY25 Independent Audit – Fry/Jeff Brown (Ashley, Brown and Smith CPAs)

Teresa Da Costa from Ashley Brown and Smith CPAs presented the FY25 audit results, which received a clean opinion from the independent auditors. The audit showed the district's assets exceeded liabilities with a net position of $1.6 million, and total revenues increased by $299,000 primarily due to Ad Valorem Taxes and insurance proceeds, though expenses increased by

$803,000 due to hurricane-related costs and personnel services. The auditors recommended that journal entries should be made by the third-party bookkeeper with proper approval from a second district person to improve segregation of duties and confirmed that Gusto processing software should be coded as a software expense rather than payroll expense based on how it's budgeted.

B. Preliminary FY26 Potential Millage Rates and Pay & Benefit Costs – Fry

Bill presented a detailed analysis of potential millage rates and pay/benefit costs for fiscal year 2027, including the impact of proposed constitutional amendments on homestead exemptions and non-homestead property caps. The discussion included specific calculations showing that a $100,000 increase in homestead exemption would result in approximately $18,000 in tax savings for 49 homesteaded properties in the first year, while a reduction in the non-homestead property cap from 10% to 5% could potentially impact revenues by $30,000-$40,000.

C. Preliminary FY26 Proposed Operations & Capital Budget – Cottrell

Jesse presented the preliminary district budget for FY 2027. (available on the district website) Commissioners were asked to meet with Jesse with any changes prior to the August 21 Board meeting.

D. Resolution 2026-06 Tentative Millage Rate & Setting First Hearing – Fry

Tentative Millage Rate set at maximum 3.75 by a 4-1 Vote (Commissioner Fry voted NO)

E. Resolution 2026-07 Increasing the Line of Credit – Fry

Increase LOC to $600K
Resolution passed by 5-0 vote

F. Board formal adoption of public comment time limits – Hammond

Issue was tabled until the August meeting.

6) Recurring Business Updates

A. Chief's Report – Chief Cottrell
   a. Chief Report available on website
B. Treasurer's Report – Commissioner Fry
   a. Report was accepted by a 5-0 vote
C. Community safety follow-up items – Commissioner Hammond
   a. Initiative stalled, Commissioner Hammond to discuss with islanders and report at next meeting.
D. Accessway Maintenance – Commissioner Hammond

Adjourn Meeting adjourned at 12:25.